IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 9TH MARCH 2007 / 18TH PHALGUNA 1928

OP.No. 23441 of 2002(N)

PETITIONER:

RAJU D.VALLIKAPPAN,
VALLIKAPPIL, KALKUNDU POST, KARUVARAKUNDU,
MALAPPURAM.

BY ADV. SRI.VINOD VALLIKAPPAN

RESPONDENTS:
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1. STATE OF KERALA,
REPRESENTED BY THE SECRETARY, REVENUE,
SECRETARIAT, THIRUVANANTHAPURAM.

2. THE REVENUE DIVISIONAL OFFICER,
PERINTALMANNA, MALAPPURAM DISTRICT.

3. THE TAHSILDAR,
NILAMBUR, MALAPPURAM DISTRICT.

BY GOVERNMENT PLEADER SRI.C.K.GOVINDAN

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 09/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON C.M.P. NO.39931/2002 IN O.P. NO.23441/2002

DISMISSED:

9.3.2007 SD/-(C.N.RAMACHANDRAN NAIR, JUDGE.)

APPENDIX

PETITIONER'S EXHIBITS:

P1: TRUE COPY OF THE ORDER DT.5.6.2002 OF 2ND RESPONDENT.

TRUE COPY

P.S. TO JUDGE

C.N.RAMACHANDRAN NAIR, J.

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O.P. No.23441 of 2002

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Dated this the 9th day of March, 2007.

JUDGMENT

The petitioner is challenging Ext.P1 which is an order in appeal passed by the RDO against plantation tax assessment. Even though counsel for the petitioner pointed out that assessments under dispute are for 1998-99 and 1999-2000, the same is not clear from order in appeal. One contention raised by the petitioner is that the extent held by him which is 3.6421 hectares is below the non-taxable limit. However, RDO sustained the demand for the reason that non-taxable limit is only for two hectares and petitioner is holding above that. The petitioner has raised an additional ground that arecanut area is to be excluded from the total planted area and petitioner's plantation is partly arecanut cultivation. However, strangely this issue is not seen raised or considered in appeal. It is not known whether the character of the plantation remains the same which will be revealed only on inspection. In the circumstances, it is upto the petitioner to file a rectification application before the RDO and if claim is on record, RDO will consider and pass orders or otherwise, petitioner has to make claim only for subsequent years. The O.P. is disposed of as above.

C.N.RAMACHANDRAN NAIR
Judge

pms